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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
UNITED STATES OF AMERICA,	:	PETITION TO ENFORCE
	:	INTERNAL REVENUE
Petitioner,	:	<u>SERVICE SUMMONS</u>
	:	
- v.-	:	19 Misc.
	:	
THERESA RACHT,	:	
	:	
Respondent.	:	
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The United States of America (“Petitioner”), by its attorney Geoffrey S. Berman, United States Attorney for the Southern District of New York, alleges upon information and belief as follows:

1. This is a proceeding brought under the authority of sections 7402(b) and 7604(a) of the Internal Revenue Code, 26 U.S.C. §§ 7402(b) and 7604(a), to enforce an Internal Revenue Service (“IRS”) Summons (the “Summons”). The Summons is annexed to the Declaration of Brian Hodge (the “Declaration”) as Exhibit 1.

2. The last known address of Theresa Racht (“Respondent”) is 461 Central Park West, Apt. 3D, New York, New York 10025-3843, *see* Declaration ¶ 5, which is within the jurisdiction of this Court.

3. Brian Hodge, a Revenue Officer (“RO”) employed in the IRS’s Small Business/Self Employed Division, with a post of duty at 2283 3rd Avenue, 1st Floor, New York, New York 10035-1760, is currently conducting an investigation for the collection of tax liability of the Respondent for the calendar periods ending December 31, 2005 through December 31, 2013, and December 31, 2016. *See id.* ¶¶ 1, 3.

4. On August 16, 2018, the IRS duly issued the Summons directing the Respondent to appear before the RO on September 5, 2018, at 10:00 a.m., to testify and produce for examination the books, papers, records, or other data referred to therein. *See id.* ¶ 4, Exhibit 1.

5. On August 16, 2018, the RO served an attested copy of the Summons upon Respondent by handing it to her at her last known address in New York. *See id.* ¶ 5, Exhibit 1.

6. On September 5, 2018, the Respondent failed to appear before the IRS for her examination. *See id.* ¶ 6.

7. On October 4, 2018, the IRS’s Office of Chief Counsel sent a letter to the Respondent directing that she appear before the RO on October 16, 2018. *See id.* ¶ 7, Exhibit 2.

8. The Respondent failed to appear on October 16, 2018. Respondent’s failure to fully comply with the Summons continues to date. *See id.* ¶ 8.

9. The books, papers, records or other data sought by the Summons are not in IRS’s possession. *See id.* ¶ 9.

10. The testimony and documents sought by the Summons may be relevant to, and can reasonably be expected to cast light upon, the subject of the IRS’s investigation. *See id.* ¶ 12.

11. All administrative steps required by the Internal Revenue Code for issuance of the IRS Summons have been followed. *See id.* ¶ 10.

12. No Department of Justice referral, as defined by 26 U.S.C. § 7602(d)(2), is in effect with respect to the Respondent for the years under investigation. *See id.* ¶ 13.

13. No previous application has been made for the order of relief sought herein.

14. It is the practice of this Court to proceed by Order to Show Cause in these matters.

WHEREFORE, Petitioner respectfully requests:

1. That this Court enter an order directing the Respondent to show cause why she should not be required to comply with and obey the Summons;

2. That this Court enter an order directing the Respondent to obey the Summons by:  
(a) producing the records requested in the Summons to the RO or other authorized official as may be designated by the IRS, at such time and place as hereafter may be fixed by the RO; and  
(b) appearing before the RO, at the time and place designated by the IRS, for the purpose of giving testimony;

3. That the Petitioner recover its costs incurred in maintaining this proceeding; and

4. That this Court grant such other and further relief as it deems just and proper.

Dated: New York, New York  
August 22, 2019

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